IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 1ST OCTOBER 2007 / 9TH ASWINA 1929

WP(C).No. 29080 of 2007(J)

PETITIONER:

HUTCHISON MAX PAGING PVT. LTD.,
B-1-2, 1ST FLOOR, MATHER SQUARE, NORTH RAILWAY STATION, KOCHI-682 018, REPRESENTED BY ITS SENIOR MANAGER (COMMERCIAL), KERALA CIRCLE, MR.LIYAKATH ALI.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

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1. THE COMMERCIAL TAX INSPECTOR, COMMERCIAL TAX CHECK POST, WALAYAR.

2. THE ASSISTANT COMMISSIONER (ASSMT), DEPARTMENT OF COMMERCIAL TAXES, KVAT, SPECIAL CIRCLE II, ERNAKULAM.

BY GOVT. PLEADER MR. M.P. SREEKRISHNAN.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 01/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 29080 OF 2007 J
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Dated this the 1st October, 2007

J U D G M E N T

The goods brought by the petitioner to Kerala is detained by the 1st respondent under Ext. P5. The defects noticed by the 1st respondent have been mentioned in Ext. P5 itself. It is the petitioner's submission that the clarifications sought for have been furnished with supporting documents as per Ext. P6. According to the learned counsel, the security of Rs.24,28,380/- demanded by the 1st respondent is without any basis.

2. The learned Govt. Pleader, on instruction, submits that the demand for security amount mentioned in Ext. P5 has since been revised and the requirement is only for furnishing security for Rs.7,77,082/-.

3. As far as the correctness or otherwise of the detention is concerned, it is a matter to be adjudicated by the enquiry officer in the light of the documents that are produced by the petitioner under Ext. P6 and I do not wish to express any opinion about

it. At the moment the goods are under detention and the petitioner seeks its release. Now that the rate of tax has been revised and the security demand also has been reduced to Rs.7,77,082/- I direct the 1st respondent to release the goods on the petitioner furnishing bank guarantee for the said amount.

The writ petition is disposed of as above.

ANTONY DOMINIC
JUDGE

jan/-